OD – 9

ORDER SHEET
WPO/2200/2022
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

PASCAL SWITCHCARE INDIA PRIVATE LIMITED
VS
INCOME TAX OFFICER, WARD 6(1), KOLKATA AND ORS

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 7th June, 2022.

Appearance:
Mr. Ananda Sen, Adv.
Mr. Gaurav Mathur, Adv.
Mr. Souvik Ghosh, Adv.
...For the Petitioner

Mr. Aryak Dutt, Adv.
...For the U.O.I.

The Court : Heard learned advocates appearing for the parties.

In this writ petition, petitioner has challenged the impugned order dated 6th April, 2022, under Section 148A(d) of the Income Tax Act, 1961, relating to assessment year 2018-19 on the ground that the same is bad in law and in total non-application of mind in view of a specific recording by the respondent assessing officer in paragraph 5 of the aforesaid impugned order dated 6th April, 2022 that no compliance was made to the notice dated 19th March, 2022 issued under Section 148A(b) of the Act while it is on record as annexed to the writ petition that petitioner has filed its response on 30th March, 2022 against the aforesaid notice dated 19th March, 2022 and the department has duly acknowledged receipt of the same by putting its stamp.

Learned advocate appearing for the respondents is not in a position to contradict or deny the aforesaid factual position which appears from record.

Considering the facts and circumstances of the case and submissions of the parties, this writ petition being WPO 2200 of 2022 is disposed of by setting aside the impugned order dated 6th April, 2022 and subsequent notice dated 8th April, 2022 under Section 148 of the Income Tax Act and the matter is remanded back to the assessing officer concerned to pass a fresh order under Section 148A(d) of the Act after considering the objection of the petitioner dated 30th March, 2022 as appears at page 27 of the writ petition in accordance with law and after giving opportunity of hearing to the petitioner and issuance of notice under Section 148 of the Act will depend upon the outcome of the order to be passed on the aforesaid objection of the petitioner.

(MD. NIZAMUDDIN, J.)

TR/